

January 29, 2002

Ms. Jean D. Jewell, Secretary Idaho Public Utilities Commission 472 West Washington Street P. O. Box 83720 Boise, Idaho 83720-0074

Re:

Case No. IPC-E-01-43

Testimony and Exhibits of Gregory W. Said

Dear Ms. Jewell:

Pursuant to the Notice of Filing Procedures dated January 18, 2002, please find enclosed for filing with the Commission an original and five (5) copies of the Testimony and Exhibits 1 through 6 of Gregory W. Said regarding the above-described case. Copies of this filing have been e-mailed to the parties of record as indicated in the enclosed Certificate of Service. Also enclosed is a computer disk containing Mr. Said's testimony.

I would appreciate it if you would return a stamped copy of this transmittal letter for our file.

Very truly yours,

Larry∕D. Ripley

LDR:jb Enclosures

c: Commission Service List